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April 1, 2005

Mary L. Cottrell, Secretary
Department of Telecommunications & Energy
Commonwealth of Massachusetts
One South Station, 2nd Floor
Boston, Massachusetts 02110

Re: D.T.E. 04-33 - Petition of Verizon New England Inc. for Arbitration

Dear Ms. Cottrell:

Enclosed for filing is Verizon Massachusetts' Reply to Briefing Questions issued on March 1, 2005.

Thank you for your assistance in this matter.

Sincerely,

/s/Barbara Anne Sousa

Barbara Anne Sousa

cc: Service List (electronic copy only)